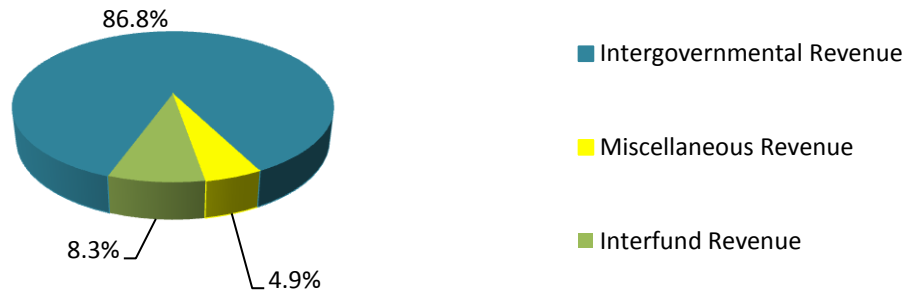


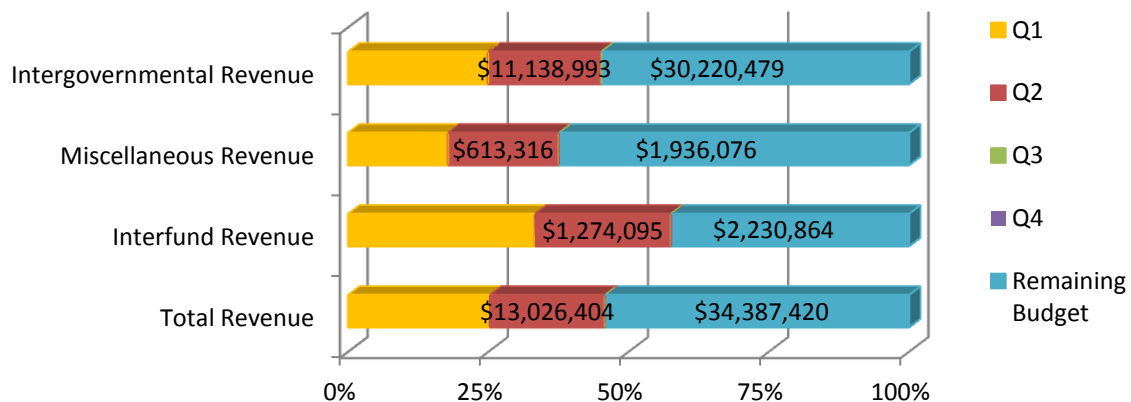
Non-General Fund Analysis

Agency Budgeted Revenues By Source



- The main sources of non-general fund revenue for Job and Family Services are: federal subsidy, county mandated share, and revenue from reimbursements and refunds.

Non-General Fund - Revenue



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$15,386,177	\$16,888,449	\$15,785,232	\$15,550,710	\$32,274,626	\$63,610,568
Current Year Actuals	\$16,040,286	\$13,026,404			\$29,066,690	\$63,454,109

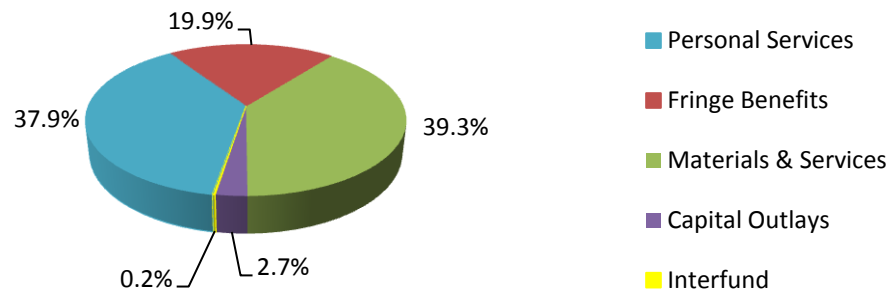
* Current year total represents revised budget.

- Second quarter revenue of \$13,026,404 represents 20.5% of the budgeted amount for the year. YTD revenue of \$29,066,690 represents 45.8% of the budgeted amount for the year.
- Intergovernmental Revenue through the 2nd quarter was 45.1% of the amount budgeted for the year. This variance is due to the timing of federal reimbursement.

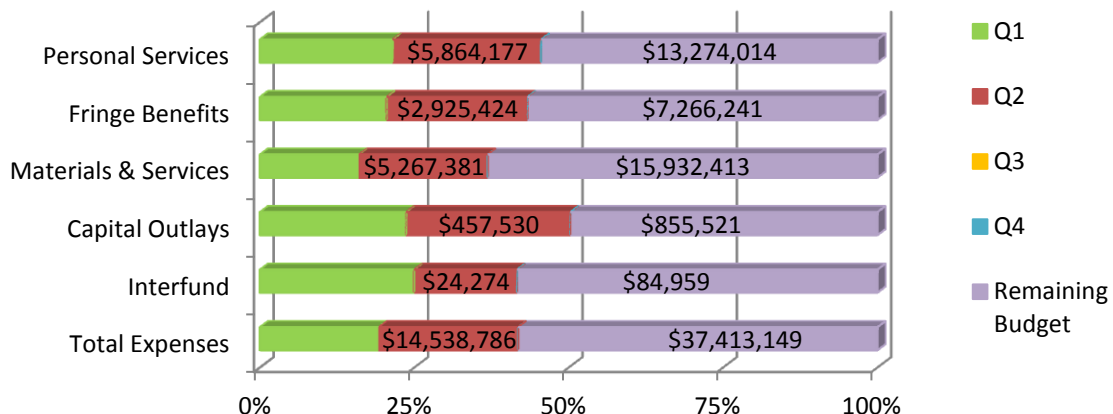
- Miscellaneous Revenue through the 2nd quarter was 37.6% of the amount budgeted for the year. This variance is due primarily to lower than anticipated receipts for individuals meeting the Medicaid spend down requirement as well as for federal reimbursements related to Supplemental Security Income (SSI).

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$14,879,253	\$15,406,231	\$16,717,221	\$16,460,461	\$30,285,484	\$63,463,166
Current Year Actuals	\$12,372,029	\$14,538,786			\$26,910,815	\$64,323,963

* Current year total represents revised budget.

- Second quarter expenditures of **\$14,538,786** represent **22.6%** of the amount budgeted for the year. YTD expenditures of **\$26,910,815** represent **41.8%** of the amount budgeted for the year.
- Materials & Services through the 2nd quarter were 36.9% of the amount budgeted for the year. Since some contracted services will see larger invoice amounts in the remaining quarters, the agency is expected to meet budget expectations by year-end.
- The Interfund category of expense is related to the repayment of an Interfund loan that was provided by the General Fund for capital expenditures incurred for the move to Northland Village.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$5,626,704	\$5,244,194	93.2%
2nd Quarter	\$6,564,488	\$5,864,177	89.3%
3rd Quarter	\$5,626,704		
4th Quarter	\$6,564,488		
Total	\$24,382,384	\$11,108,371	45.6%

- There were 13 pay periods through the end of the 2nd quarter, which would equate to 50.0% of budget. The agency has a significant number of unfilled positions, which accounts for only 45.6% of the amount budgeted being expended through the 2nd quarter.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Department of Job and Family Services in the Public Assistance Fund was \$147,458.
- Resolution No. 0400-13 authorized provides supplemental appropriations in the amount of \$5,488,163 in the Public Assistance Fund (Fund 2012) to support expenditures for the Food Assistance Employment and Training (FAET) and FAET Participation grants (\$567,107), Summer Youth Employment program (\$3,971,056), and Work Experience Program Work Allowances and TANF contracts (\$950,000).

Pending

- There are no requests currently pending that may impact the budget.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.